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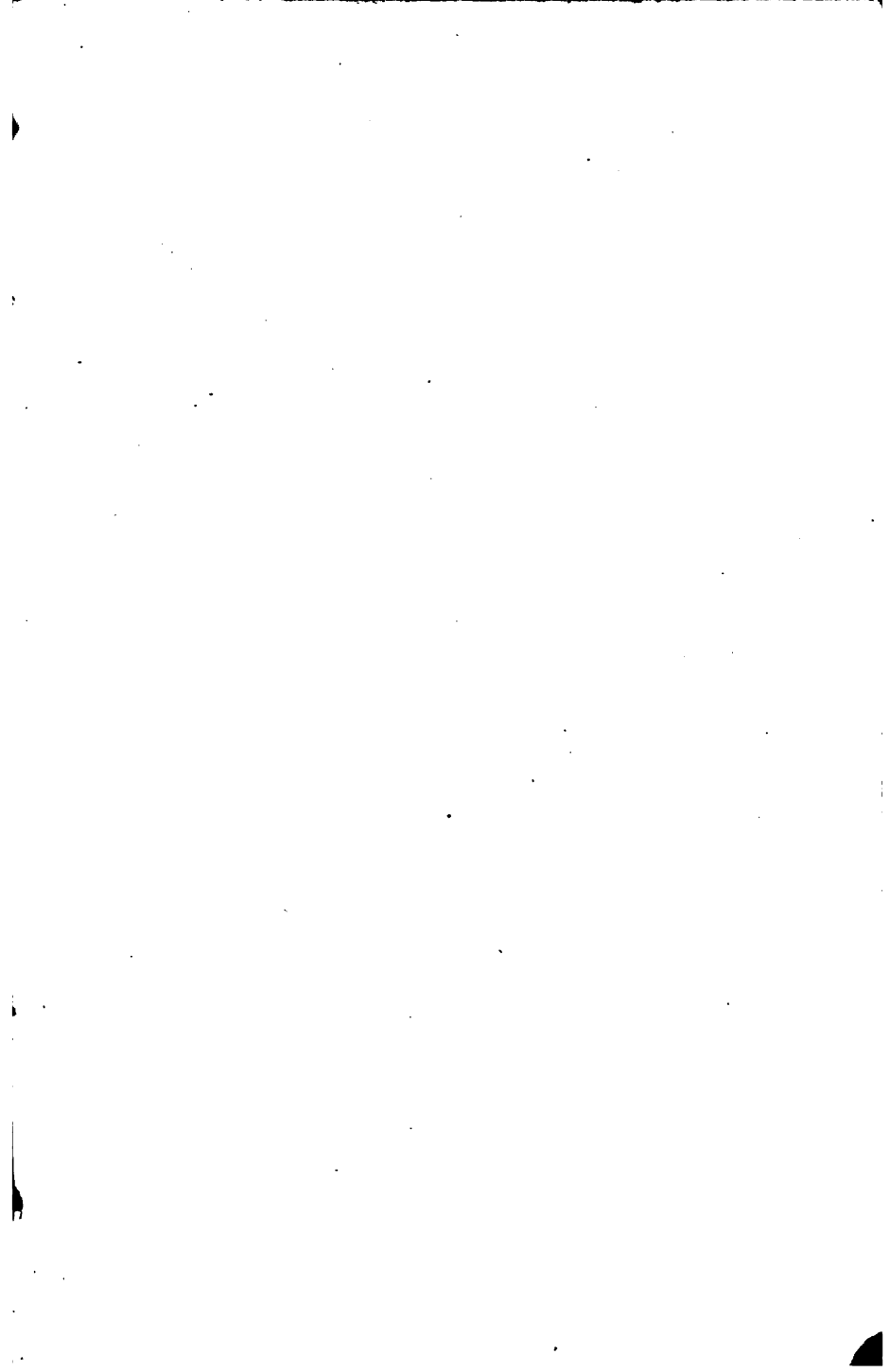
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REVISED REGULATIONS

FOR

THE PAY DEPARTMENT

OF THE

UNITED STATES ARMY.

1861.

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GOVERNMENT PRINTING OFFICE.
1861.

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WAR DEPARTMENT,

WASHINGTON, *September*, 1861.

Whereas it has been found expedient to revise the regulations for the Pay Department of the United States Army, and the same having been approved by the President of the United States, he commands that they be published; and that from and after this date they shall be strictly observed as the sole and standing authority upon the matter therein contained.

SIMON CAMERON,

Secretary of War.

REVISED REGULATIONS
FOR THE
PAY DEPARTMENT OF THE ARMY.

1. The troops will be paid in such manner that the arrears shall at no time exceed two months, unless the circumstances of the case render it unavoidable, which the paymaster charged with the payment shall promptly report to the Paymaster General.

2. The Paymaster General shall take care, by timely remittances, that the paymasters have the necessary funds to pay the troops, and shall notify the remittances to the paymasters and commanding officers of the respective pay districts.

3. The payments, except to officers and discharged soldiers, shall be made on muster and pay rolls; those of companies and detachments, signed by the company or detachment commander; of the hospital, signed by the surgeon; and all muster and pay rolls, signed by the mustering and inspecting officer.

4. When a company is paraded for payment, the officer in command of it shall attend at the pay-table.

5. When a receipt on a pay-roll or account is not signed by the hand of the party, the payment must be witnessed. The witness to be a commissioned officer when practicable.

6. Officers are paid on certified accounts, as in Form 3; discharged soldiers, on accounts according to Form 5, and certificates, Form 4. An officer retiring from service must make affidavit to his pay account, and to the certificate annexed to it, and state his place of residence, and the date when his resignation or removal takes effect. Pay accounts of post chaplains are to be certified by the commanding officer of the post.

7. When an officer is dismissed from the service, he shall not be entitled to pay beyond the day on which the order announcing his dismissal is received at the post where he may be stationed, unless a particular day beyond the time is mentioned in the order.

8. No officer shall receive pay for two staff appointments for the same time.

9. Officers are entitled to pay from the date of the acceptance of their appointments, and from the date of promotion.

10. No account of a restored officer for time he was out of service can be paid, without order of the War Department.

11. As far as practicable, officers are to draw their pay from the paymaster of the district where they may be on duty.

12. No officer shall pass away or transfer his pay account not actually due at the time; and when an officer transfers his pay account, he shall report the fact to the Paymaster General, and to the paymaster expected to pay it.

13. No person in the military service, while in arrears to the United States, shall draw pay. When the Secretary of War shall find, by report of the Comptroller of the Treasury, or otherwise, that an officer of the army is in arrears to the United States, the Paymaster General shall be directed to stop his pay to the amount of such arrears, by giving notice thereof to the paymasters of the army, and to the officer, who may pay over the amount to any paymaster. And no paymaster shall make to him any payment on account of *pay* until he exhibits evidence of having refunded the amount of the arrears, or that his pay accrued and stopped is equal to it, or until the stoppage is removed by the Paymaster General.

14. Officers having brevet commissions are entitled to their brevet pay and emoluments *when on duty and having a command according to their brevet rank, and at no other time.* (Act April 16, 1818.)

15. Officers are *on duty and have a command according to their brevet rank* only when assigned to their brevet rank by the President with the appropriate actual command composed of different corps, or when serving on detachments composed of different corps, with such appropriate command. But in the regiment, troop, or company, to which officers belong, they do duty and draw pay according to the commissions by which they are mustered in their own corps.

16. The following are the appropriate commands for each grade:

1. For a captain, at least a company.
2. For a major, at least 2 companies.
3. For a lieutenant colonel, at least four companies.
4. For a colonel, at least 1 regiment or 10 companies.
5. For a brigadier general, 2 regiments or 20 companies.
6. For a major general, 4 regiments or 40 companies.
7. For a lieutenant general, 8 regiments or 80 companies.

17. Officers charging brevet pay will state on their pay accounts the regiments and companies composing their commands.

18. Double rations are allowed to the major general commanding the army, and to every officer commanding in chief a separate army actually in the field; to the generals commanding the eastern and western geographical divisions; to the Quartermaster General and the Adjutant General; to the colonels or other officers commanding military geographical departments.

19. Commanding officers of companies will not forfeit the allowances to which they are entitled by reason of such command when temporarily absent on duty, provided the absence is less than one month.

20. No officer or soldier shall receive pay or allowances for any time during which he was absent without leave, unless a satisfactory excuse for such absence be rendered to his commanding officer, evidence of which, in case of an officer, shall be annexed to his pay account.

21. Every deserter shall forfeit all pay and allowances due at the time of desertion. Stoppages and fines shall be paid from his future earnings, if he is apprehended and continued in service and if they are adjudged by a court-martial; otherwise, from his arrears of pay.

22. No deserter shall receive pay before trial, or till restored to duty without trial by the authority competent to order the trial.

23. In case of a soldier's death, desertion, or discharge without pay, or the forfeiture of his pay by sentence of court-martial, the amount due the laundress and sutler will be noted on the muster-roll.

24. The extra pay allowed to soldiers acting as cooks and nurses in hospitals will be paid by the Pay Department. Such extra services will be noted on the hospital muster-rolls, and for the sums thus expended the Pay Department will be reimbursed by the Medical Department.

25. When an improper payment has been made to any enlisted soldier, and disallowed in the settlement of the paymaster's accounts, the paymaster may report the fact to the commander of the company in which the soldier is mustered, who will note on the muster-rolls the amount to be stopped from the pay of the soldier, that it may be refunded to the paymaster in whose accounts the improper payment has been disallowed.

26. Authorized stoppages to reimburse the United States, as for loss or damage to arms, equipments, or other public property; for extra issues of clothing; for the expense of apprehending deserters, or to reimburse individuals (as the paymaster, laundress, &c.); forfeitures for desertion, and fines by sentence of court-martial, will be entered on the roll and paid in the order stated.

27. The paymaster will deduct from the pay of all enlisted men twelve and a half cents per month for the support of the "Soldiers' Home," and also the amount of the authorized stoppages entered on the muster-roll, descriptive list, or certificate of discharge.

28. The additional pay of two dollars a month to a private soldier in virtue of a certificate of merit, (Act March 3, 1847,) commences at the date of the service for which the certificate is given, and continues while he remains a private soldier, if he has been continuously in service, or has a certificate of merit given for service in the war with Mexico. (Act August 4, 1854.)

29. Non-commissioned officers who were recommended by the commanding officer of their regiment for promotion by brevet for distinguished service in the war with Mexico, and not promoted, receive two dollars a month additional pay, while in service as non-commissioned officers. (Act August 4, 1854.)

30. The muster-rolls are to embrace all the data necessary to insure justice to the soldier, and to guide the paymaster in making his payments. Thus, when a man is entitled to the benefits of the 2d section of the Act of August 4, 1854, the following remark should be placed opposite his name: "\$2 pr. mo. for 1st re-enlistment." If he be entitled to \$1 additional for re-enlisting subsequent to its date, the remark will then be, "\$3 pr. mo. for 2d re-enlistment;" for a third re-enlistment, "\$4 pr. mo. for 3d re-enlistment," &c. For soldiers

coming under the provisions of the 3d and 4th sections of the act, note as follows: "\$2 pr. mo. for cert. merit;" "\$2 pr. mo. for 1st re-enlistment, \$2 for cert. merit," &c., according to the facts of the case.

31. The retained pay is due to a discharged soldier unless forfeited by sentence of a court-martial, or as provided in paragraph 34.

32. The travelling pay is due to a discharged officer or soldier unless forfeited by sentence of a court-martial, or as provided in paragraph 34, or the discharge is by way of punishment for an offence.

33. In reckoning the travelling allowance to discharged officers or soldiers, the distance is to be estimated by the shortest mail-route; if there is no mail-route, by the shortest practicable route. Rations of soldiers, if not drawn in kind, are estimated at the contract price at the place of discharge. The price of the ration shall be stated on the certificate.

34. Every enlisted man discharged as a minor, or for other cause involving fraud on his part in the enlistment, or discharged by the civil authority, shall forfeit all pay and allowances due at the time of the discharge, and shall not receive any final statements.

35. Paymasters or other officers to whom a discharged soldier may apply, shall transmit to the Paymaster General, with their remarks, any evidence the soldier may furnish relating to his not having received or having lost his certificates of pay due. The Paymaster General will transmit the evidence to the Second Comptroller for the settlement of the account.

36. No paymaster or other officer shall be interested in the purchase of any soldier's certificate of pay due, or other claim against the United States.

37. The Paymaster General will report to the Adjutant General any case of neglect of company officers to furnish the proper certificates to soldiers entitled to discharge.

38. Whenever the garrison is withdrawn from any post at which a chaplain is authorized to be employed, his pay and emoluments shall cease on the last day of the month next ensuing after the withdrawal of the troops. The Paymaster General will be duly informed from the Adjutant General's office whenever the appointment and pay of the post chaplain will cease under this regulation.

39. Funds turned over to other paymasters, or refunded to the Treasury, are to be entered in accounts current, but not in the abstracts of payments.

40. Whenever money is refunded to the Treasury, the name of the person refunding, and the purpose for which it is done, should be stated, in order that the officers of that Department may give the proper credits.

41. When an officer of the army receives a temporary appointment from the proper authority to a grade in the militia then in actual service of the United States higher in rank than that held by him in the army, he shall be entitled to the pay and emoluments of the grade in which he serves. But in no case can an officer receive the compensation of two military commissions or appointments at the same time.

42. Whenever the Paymaster General shall discover that an officer has drawn pay twice for the same time, he shall report it to the Adjutant General.

43. The Paymaster General shall transmit to the Second Auditor, in the month of May, a statement exhibiting the total amount during the year up to the 31st December preceding, of stoppages against officers and soldiers on account of ordnance and ordnance stores, that the amount may be refunded to the proper appropriations. These stoppages will be regulated by the tables of cost published by the chief of the Ordnance Department, and shall have precedence of all other claims on the pay of officers or soldiers.

44. The following returns are to be transmitted to the Paymaster General after each payment:

1st. Estimate for succeeding months (Form 1.)

2d. Abstracts of payments (Form 6,) accompanied by the vouchers.

3d. General account current, in duplicate (Form 7.)

4th. Monthly statement of funds, disbursements, &c. (Form 9.)

45. The accounts and vouchers for the expenditures to the regular army must be kept separate and distinct from those to volunteers and militia.

46. Pay-roll of militia will be according to Form 8, the certificate at the foot to be signed by all the company officers present.

47. No militia or volunteers shall be paid till regularly mustered into service, as provided in the General Regulations. *

* But see chapter 16, July 24, 1861, vol. 12, p. 274.

48. In order to afford enlisted men of the army a secure deposit for the amounts from their pay, and to relieve the muster and pay rolls from accumulated credits of pay, the following provisions are made:

1. All enlisted men present with their companies or detachments at the time of payment shall hereafter sign the receipt for their monthly pay.
2. Soldiers may deposit with the paymaster any portion of their pay, not less than \$5 at one time, provided that no amount so deposited shall be withdrawn until the expiration of the soldier's enlistment.
3. At the time of first deposit, a check-book will be given to the soldier, and a certificate of every deposit made, signed by the paymaster and company commander, shall be entered therein at the time of making the same.
4. The company commander shall keep an account of every deposit made by a soldier on the company book, and shall transmit to the Paymaster General, after each payment, a list of the depositors, and the amounts deposited by them respectively.
5. In case of the transfer of a soldier, his descriptive roll shall exhibit the several amounts deposited by him.
6. On the discharge of a soldier, the amount of his deposit shall be entered on his final statements, and paid on settlement of the same.
7. On the death of a soldier, his deposits shall be accounted for in the inventory of his effects and on the accompanying final statements.
8. The money deposited by any soldier shall not be liable to forfeiture by sentence of court-martial.
9. Paymasters will receive the deposits of the soldiers in their respective districts, credit the same in their accounts current, and furnish a list of the depositors, with the several sums deposited by each, to accompany their accounts and vouchers of disbursements. The sums thus received by the paymasters may be again used by them in the payment of troops.
10. The Paymaster General shall keep in his office such record as may be necessary to show the deposits made by the enlisted men of each company.

49. Paymasters will afford Butlers every facility in the collection of the amounts due them in accordance with regulations 217 and 218.

50. Officers absent from their appropriate duties, either with or without leave, for six months, will thereby forfeit all the emoluments and allowances to which they would otherwise be entitled.

TABLE OF PAY, ETC.

REGULATIONS FOR THE

TABLE OF PAY, SUBSISTENCE, FORAGE, ETC., OF THE UNITED STATES ARMY.

GRADE.	Pay. Per month.	Subsistence. No. of rations per day.	Forage.			No. of servants allowed.
			No. of horses allowed in time of war.	No. of horses allowed in time of peace.	No. of horses allowed in time of peace.	
Lieutenant General.....	\$270 00	40	\$50 amo.	for forage	4	4
Major General.....	220 00	15	7	3	4	4
Senior Aide-de-Camp to General-in-Chief.....	80 00	4	4	3	2	2
Aide-de-Camp, in addition to pay, &c., of Lieutenant-Brigadier General.....	24 00	.....	2	1	.....	.....
Brigadier General.....	124 00	12	5	3	3	3
Aide-de-Camp to Brigadier, in addition to pay, &c., of Lieutenant.....	20 00	.....	2	1	.....	.....
Adjutant General.....	124 00	12	5	3	3	3
Assistant Adjutant General, with the rank of Colonel.....	110 00	6	5	3	2	2
Assistant Adjutant General, with the rank of Lieut. Colonel.....	95 00	5	4	3	2	2
Assistant Adjutant General, with the rank of Major.....	80 00	4	4	3	2	2
Assistant Adjutant General, with the rank of Captain.....	70 00	4	3	1	1	1
Judge Advocate.....	80 00	4	4	3	2	2
Inspector General.....	110 00	6	5	3	2	2
Assistant Inspector General, with the rank of Major.....	80 00	4	4	3	2	2
Signal Officer, with the rank of Major.....	80 00	4	4	3	2	2
Quartermaster General.....	124 00	12	5	3	3	3

PAY DEPARTMENT.

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Assistant Quartermaster General.....	110 00	6	5	3	2
Deputy Quartermaster General.....	95 00	5	4	3	2
Quartermaster	80 00	4	4	3	2
Assistant Quartermaster.....	70 00	4	3	1	1
Paymaster General, \$2,740 per annum.					
Deputy Paymaster General	95 00	5	4	3	2
Paymaster	80 00	4	4	3	2
Commissary General of Subsistence	110 00	6	5	3	2
Assistant Commissary General of Subsistence	95 00	5	4	3	2
Commissary of Subsistence, with the rank of Major	80 00	4	4	3	2
Commissary of Subsistence, with the rank of Captain.....	70 00	4	3	1	1
Assistant Commissary of Subsistence, in addition to pay, &c., of Lieutenant.....	20 00				
Surgeon General, \$2,740 per annum.					
Surgeon of ten years' service in that grade	80 00	8	4	3	2
Surgeon, less than ten years' service	80 00	4	4	3	2
Assistant Surgeon of ten years' service	70 00	8	3	1	1
Assistant Surgeon of five years' service.....	70 00	4	3	1	1
Assistant Surgeon, less than five years' service.....	53 33½	4	2	1	1
MILITARY ACADEMY.					
Superintendent, not less than the Professor of Natural and Experimental Philosophy. The Commander of Corps of Cadets not less than the Professor of Mathematics.					
Professor of Natural and Experimental Philosophy, \$2,240 per annum.					
Assistant Professor of Natural and Experimental Philosophy- Professor of Mathematics, \$2,240 per annum.	70 00	4	3	1	1

* Entitled to only three rations per day as Lieutenant.

REGULATIONS FOR THE

TABLE OF PAY, SUBSISTENCE, FORAGE, ETC.—Continued.

GRADE.	Pay. Per month.	Subsistence. No. of rations per day.	Forage.		No. of servants allowed.
			No. of horses allowed in time of war.	No. of horses allowed in time of peace.	
Assistant Professor of Mathematics	\$70 00	4	3	1	1
Professor of Engineering, \$2,240 per annum.					
Assistant Professor of Engineering and Instructor of Practical Engineering, each	70 00	4	3	1	1
Professor of Chemistry, Mineralogy, and Geology, \$2,240 per annum.					
Assistant Professor of Chemistry, Mineralogy, and Geology, and Assistant Professor of Ethics, each	70 00	4	3	1	1
Chaplain and Professor of Ethics, \$2,240 per annum.					
Professor of French and Professor of Drawing, each \$2,240 per annum.					
Assistant Professor of French and Assistant Professor of Drawing, each	70 00	4	3	1	1
Professor of Spanish, \$2,240 per annum.					
Instructor of Cavalry and Artillery Tactics	70 00	4	3	1	1
Adjutant of the Military Academy	63 33½	4	2	2	1
Master of the Sword, \$1,500 per annum.					

PAY DEPARTMENT.

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REGULATIONS FOR THE

TABLE OF PAY, SUBSISTENCE, FORAGE, ETC.—Continued.

GRADE.	Pay.	Subsistence.	Forage.		No. of servants allowed.
	Per month.		No. of horses allowed in time of war.	No. of horses allowed in time of peace.	
Lieutenant Colonel.....	\$95 00	5	4	3	2
Major	80 00	4	4	3	2
Captain	70 00	4	3	2	1
Lieutenants, 1st and 2d, and Brevet 2d	53 33	4	2	2	1
Adjutant, in addition to pay, &c., of Lieutenant.....	10 00	---	---	---	---
Regimental Quartermaster, in addition to pay, &c., of Lieutenant	10 00	---	---	---	---
Sergeant Major	21 00	---	---	---	---
Quartermaster Sergeant	21 00	---	---	---	---
Chief Bugler	21 00	---	---	---	---
First Sergeant	20 00	---	---	---	---
Sergeant and Saddler Sergeant, Veterinary Sergeant, and Company Quartermaster Sergeant	17 00	---	---	---	---
Corporal	14 00	---	---	---	---
Bugler	13 00	---	---	---	---
Farrier and Blacksmith	15 00	---	---	---	---
Private	13 00	---	---	---	---

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ARTILLERY AND INFANTRY.

Colonel.....	95 00	6	4	3	2
Lieutenant Colonel	80 00	5	3	3	2
Major	70 00	4	3	3	2
Adjutant, in addition to pay, &c., of Lieutenant.....	10 00	-----	2	1	-----
Regimental Quartermaster, in addition to pay, &c., of Lieutenant.....	10 00	-----	2	2	-----
Captain	60 00	4	-----	-----	1
First Lieutenant	50 00	4	-----	-----	1
Second Lieutenant	45 00	4	-----	-----	1
Sergeant Major	21 00	-----	-----	-----	-----
Quartermaster Sergeant.....	21 00	-----	-----	-----	-----
Principal Musicians of Infantry	21 00	-----	-----	-----	-----
First Sergeant	20 00	-----	-----	-----	-----
Ordnance Sergeant, in addition to pay of Sergeant	5 00	-----	-----	-----	-----
Sergeant, and Company Quartermaster Sergeant	17 00	-----	-----	-----	-----
Corporal.....	13 00	-----	-----	-----	-----
Artificer of Artillery.....	15 00	-----	-----	-----	-----
Private	13 00	-----	-----	-----	-----
Musicians.....	12 00	-----	-----	-----	-----
Sergeant.....	34 00	-----	-----	-----	-----
Corporal	20 00	-----	-----	-----	-----
Private of the 1st class	17 00	-----	-----	-----	-----
Private of the 2d class.....	13 00	-----	-----	-----	-----
Musicians.....	12 00	-----	-----	-----	-----

SAPPERS, MINERS, AND PONTONERS.

REGULATIONS FOR THE

TABLE OF PAY, SUBSISTENCE, FORAGE, ETC.—Continued.

GRADE.	Pay. Per month.	Subsistence. No. of rations per day.	Forage.		No. of servants allowed.
			No. of horses allowed in time of war.	No. of horses allowed in time of peace.	
MILITARY STOREKEEPERS, ETC.					
Military Storekeepers attached to the Quartermaster's Department; at armories, and at arsenals of construction; the storekeeper at Watertown arsenal, and storekeepers of ordnance serving in Oregon, California, and New Mexico, \$1,490 per annum.					
At all other arsenals, \$1,040 per annum.	\$60 00	4			
Post Chaplain, to be determined by the Council of Administration, not to exceed -----	30 00				
Medical Cadets -----					
Hospital Steward, appointed by the Secretary of War, and at posts of more than four companies, pay of Ordnance Sergeant -----	22 00				
Other Hospital Stewards -----	20 00				
Matron -----	6 00				
Female Nurses, 40 cents per day and one ration.					

PAY DEPARTMENT.

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Master Wagons, act August 3, 1861	17 00				
Wagons, act August 3, 1861	14 00				
BANDS.					
Leader	45 00	4			1
One-fourth of the Musicians	34 00				
One-fourth of the Musicians	20 00				
One-half of the Musicians	17 00				
Drum Major	17 00				

The commanding officer of a company is entitled to \$10 per month for responsibility of arms and clothing. Officers' subsistence is commuted at thirty cents per ration; forage \$8 per month for each horse actually owned and kept in service.

Officers are entitled to the pay of a private soldier, \$2 50 per month for clothing, and one ration per day for each private servant actually employed.

Every commissioned officer below the rank of Brigadier General is entitled to one additional ration per day for every five years' service.

Two dollars per month is to be retained from the pay of each private soldier until the expiration of his term of enlistment; and 12½ cents per month from all enlisted men for the support of the "Soldiers' Home." All enlisted men are entitled to \$2 per month additional pay for re-enlisting, and \$1 per month for each subsequent period of five years' service, provided they re-enlist within one month after or two months before the end of their term.

Paymaster's clerks, \$700 per annum, and 75 cents per day when actually on duty.

The Adjutants, Quartermasters, and Commissaries of Battalions will receive the emoluments now provided by law for Regimental Adjutants.

NOTE.—Chaplains, \$40 per month and 4 rations. Upon the recommendation of the Council of Administration the Secretary of War may allow Chaplains \$50 per month in addition. Chaplains in volunteers, by act of July, 1861, are paid as Captains of Cavalry.

TABLES OF THE DAILY

DAYS.	\$5 per month.	\$6 per month.	\$6½ per month.	\$7 per month.	\$7½ per month.	\$8 per month.	\$9 per month.	\$10 per month.	\$11 per month.	\$12 per month.	\$13 per month.
I.	16	20	22	23	24	26	30	33	36	40	43
II.	33	40	44	46	48	53	60	66	73	80	86
III.	50	60	66	70	73	80	90	1 00	1 10	1 20	1 30
IV.	66	80	88	93	97	1 06	1 20	1 33	1 46	1 60	1 73
V.	83	1 00	1 11	1 16	1 22	1 33	1 50	1 66	1 83	2 00	2 16
VI.	1 00	1 20	1 33	1 40	1 46	1 60	1 80	2 00	2 20	2 40	2 60
VII.	1 16	1 40	1 55	1 63	1 71	1 86	2 10	2 33	2 56	2 80	3 03
VIII.	1 33	1 60	1 77	1 86	1 95	2 13	2 40	2 66	2 93	3 20	3 46
IX.	1 50	1 80	1 99	2 10	2 19	2 40	2 70	3 00	3 30	3 60	3 90
X.	1 66	2 00	2 22	2 33	2 44	2 66	3 00	3 33	3 66	4 00	4 33
XI.	1 83	2 20	2 44	2 56	2 68	2 93	3 30	3 66	4 03	4 40	4 76
XII.	2 00	2 40	2 66	2 80	2 93	3 20	3 60	4 00	4 40	4 80	5 20
XIII.	2 16	2 60	2 88	3 03	3 17	3 46	3 90	4 33	4 76	5 20	5 63
XIV.	2 33	2 80	3 10	3 26	3 42	3 73	4 20	4 66	5 13	5 60	6 06
XV.	2 50	3 00	3 33	3 50	3 66	4 00	4 50	5 00	5 50	6 00	6 50
XVI.	2 66	3 20	3 55	3 73	3 90	4 26	4 80	5 33	5 86	6 40	6 93
XVII.	2 83	3 40	3 77	3 96	4 15	4 53	5 10	5 66	6 23	6 80	7 36
XXVIII.	3 00	3 60	3 99	4 20	4 39	4 80	5 40	6 00	6 60	7 20	7 80
XIX.	3 16	3 80	4 21	4 43	4 64	5 06	5 70	6 33	6 96	7 60	8 23
XX.	3 33	4 00	4 44	4 66	4 88	5 33	6 00	6 66	7 33	8 00	8 66
XXI.	3 50	4 20	4 66	4 90	5 13	5 60	6 30	7 00	7 70	8 40	9 10
XXII.	3 66	4 40	4 88	5 13	5 37	5 86	6 60	7 33	8 06	8 80	9 53
XXIII.	3 83	4 60	5 10	5 36	5 61	6 13	6 90	7 66	8 43	9 20	9 96
XXIV.	4 00	4 80	5 25	5 60	5 86	6 40	7 20	8 00	8 80	9 60	10 40
XXV.	4 16	5 00	5 55	5 83	6 10	6 66	7 50	8 33	9 16	10 00	10 83
XXVI.	4 33	5 20	5 77	6 06	6 35	6 93	7 80	8 66	9 53	10 40	11 26
XXVII.	4 50	5 40	5 99	6 30	6 59	7 20	8 10	9 00	9 90	10 80	11 70
XXVIII.	4 66	5 60	6 21	6 53	6 84	7 46	8 40	9 33	10 26	11 20	12 13
XXIX.	4 83	5 80	6 43	6 76	7 08	7 73	8 70	9 66	10 63	11 60	12 56
XXX.	5 00	6 00	6 66	7 00	7 33	8 00	9 00	10 00	11 00	12 00	13 00

PAY DEPARTMENT.

23

PAY OF THE ARMY.

\$16 per month.	\$20 per month.	\$23 per month.	\$25 per month.	\$26½ per month.	\$30 per month.	\$33½ per month.	\$40 per month.	\$50 per month.	\$60 per month.	\$75 per month.
53	66	76	83	88	1 00	1 11	1 33	1 66	2 00	2 50
1 06	1 33	1 53	1 66	1 77	2 00	2 22	2 66	3 33	4 00	5 00
1 60	2 00	2 30	2 50	2 66	3 00	3 33	4 00	5 00	6 00	7 50
2 13	2 66	3 06	3 33	3 55	4 00	4 44	5 33	6 66	8 00	10 00
2 66	3 33	3 83	4 16	4 44	5 00	5 55	6 66	8 33	10 00	12 50
3 20	4 00	4 60	5 00	5 33	6 00	6 66	8 00	10 00	12 00	15 00
3 73	4 66	5 36	5 83	6 22	7 00	7 77	9 33	11 66	14 00	17 50
4 26	5 33	6 13	6 66	7 10	8 00	8 88	10 66	13 33	16 00	20 00
4 80	6 00	6 90	7 50	7 99	9 00	9 99	12 00	15 00	18 00	22 50
5 33	6 66	7 66	8 33	8 88	10 00	11 11	13 33	16 66	20 00	25 00
5 86	7 33	8 43	9 16	9 77	11 00	12 22	14 66	18 33	22 00	27 50
6 40	8 00	9 20	10 00	10 66	12 00	13 33	16 00	20 00	24 00	30 00
6 93	8 66	9 96	10 83	11 55	13 00	14 44	17 33	21 66	26 00	32 50
7 46	9 33	10 73	11 66	12 44	14 00	15 55	18 66	23 33	28 00	35 00
8 00	10 00	11 50	12 50	13 33	15 00	16 66	20 00	25 00	30 00	37 50
8 53	10 66	12 26	13 33	14 21	16 00	17 77	21 33	26 66	32 00	40 00
9 06	11 33	13 03	14 16	15 10	17 00	18 88	22 66	28 33	34 00	42 50
9 60	12 00	13 80	15 00	15 99	18 00	19 99	24 00	30 00	36 00	45 00
10 13	12 66	14 56	15 83	16 88	19 00	21 11	25 33	31 66	38 00	47 50
10 66	13 33	15 33	16 66	17 77	20 00	22 22	26 66	33 33	40 00	50 00
11 20	14 00	16 10	17 50	18 66	21 00	23 33	28 00	35 00	42 00	52 50
11 73	14 66	16 86	18 33	19 55	22 00	24 44	29 33	36 66	44 00	55 00
12 26	15 33	17 63	19 16	20 43	23 00	25 55	30 66	38 33	46 00	57 50
12 80	16 00	18 40	20 00	21 32	24 00	26 66	32 00	40 00	48 00	60 00
13 33	16 66	19 16	20 83	22 21	25 00	27 77	33 33	41 66	50 00	62 50
13 86	17 33	19 93	21 66	23 10	26 00	28 88	34 66	43 33	52 00	65 00
14 40	18 00	20 70	22 50	23 99	27 00	29 99	36 00	45 00	54 00	67 50
14 93	18 66	21 46	23 33	24 88	28 00	31 11	37 33	46 66	56 00	70 00
15 46	19 33	22 23	24 16	25 77	29 00	32 22	38 66	48 33	58 00	72 50
16 00	20 00	23 00	25 00	26 66	30 00	33 33	40 00	50 00	60 00	75 00

REGULATIONS FOR THE

FORM 1.—(ESTIMATE FOR FUNDS.)

Estimate of Funds required for the pay, subsistence, forage, and clothing of the troops of the United States, of which _____ is Paymaster, from the 1st of _____, 18—, to the 1st of _____, 18—, two months, founded on the actual number of said troops.

Description and enumeration of troops.	Commencement.	Expiration.	Pay.		Subsistence.		Forage.		Clothing for officers' servants, or money in lieu thereof.		Amount.	
			Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.
Dead and discharged men												
Casual payments												
Arrears due prior to commencement of this estimate												
Aggregate amount												
Deduct balance on hand												
Amount required												

I certify that the above estimate is founded on the best data, as to the actual number of troops, to be obtained. _____, Paymaster, U. S. A.

PAY DEPARTMENT.

25

FORM 2.

Receipts to be rendered by Paymasters for remittances.

Received of _____, this _____ day of _____, 18____, at _____, in the State of _____, on _____, dated
the _____ day of _____ 18____, the sum of _____ dollars and _____ cents, on account of the pay, &c., of the
Army of the United States, as follows :

Pay.....	.....	\$
Subsistence .....	.....
Forage.....	.....
Clothing .....	.....
Amount.....	.....	\$

For which amount I am accountable.

(Signed triplicates.)

_____, Paymaster.

NOTE.—One receipt for the Paymaster General, one for the Second Auditor, and one for the Treasurer.

PAY DEPARTMENT.

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I hereby certify that the foregoing account is accurate and just; that I have not been absent without leave during any part of the time charged for; that I have not received pay, nor drawn rations, forage, or clothing in kind, or received money in lieu of any part thereof, for any part of the time therein charged; that I actually owned and kept in service the horses, and employed the private servants for which I charge for the whole of the time charged; and that I did not, during the term so charged, or any part thereof, keep or employ a soldier as a waiter or servant; that the annexed is an accurate description of my servant; that, for the whole period charged for my staff appointment, I actually and legally held the appointment and did duty in the department; that I was the actual and only commanding officer at the double-ration post charged for; and that no officer, within my knowledge, has a right to claim, or does claim, for said services for any part of the period charged; that for the whole time brevet pay is claimed I had the command stated; that I was actually in the command of a company for the whole time additional pay is charged; that I have not been in the performance of any staff duty for which I claim, or have received, extra compensation during the time an additional ration is charged for; that I have been in the United States Army as a commissioned officer for the number of years stated in the charge for extra rations; that I am not in arrears with the United States on any account whatsoever; and that the last payment I received was from Paymaster _____, and to the _____ day of _____, 18--.

I at the same time acknowledge that I have received of _____, Paymaster, this _____ day of _____, 18--, the sum of _____ \$100 dollars, being the amount in full of said account.

DESCRIPTION OF SERVANTS.

Name.	Complexion.	Height.		Eyes.	Hair.
		Feet.	Inches.		

(Signed duplicates.)

Pay
 Subsistence
 Forage
 Clothing.....

Amount.....\$.

- NOTE 1. The amount of additional pay per month, if any, for former services under the act of August 4, 1854, must be carefully noted in the exact words used on the *Master-Roll*.
2. Likewise, the amount due the soldier for a *certificate of merit*; or in lieu of a *commission*, under sec. 4, *Act of August 4, 1854*.
3. So, also, of any other *extra* pay for which he may be mustered; *ex gr.* as acting *Hospital Steward*, as *saddler*, &c., and which may be still due him.
4. Stoppages for *loss or damage* done to *arms*, or other *public property*, must be noted, and the *articles*, and *particular damage* to each, specified.
5. Stoppages due, under the sentence of a court-martial, must be *carefully* stated, with number and date of order.
6. In cases of *desertion*, the *date*, and that of *delivery*, or *apprehension*, must be given, together with a correct transcript of the order of *sentence or pardon*, whenever the final settlement of the man's accounts may be affected by either.

REGULATIONS FOR THE

FORM 4.

Certificate to be given a soldier at the time of his discharge.

I CERTIFY that the within named ———, a ——— of Captain ——— company (—) of the ——— regiment of ———, born in ———, in the State of ———, aged ——— years, ——— feet ——— inches high, ——— complexion, ——— eyes, ——— hair, and by profession a ———, was enlisted by ———, at ———, on the ——— day of ———, eighteen hundred and ———, to serve for ——— years, and is now entitled to a discharge by reason of ———.

The said ——— was last paid by Paymaster ———, to include the ——— day of ———, eighteen hundred and ———, and his pay due from that time to the present date.

There is due to him ——— dollars retained pay.

There is due to him ——— dollars on account of clothing not drawn in kind.

He is indebted to the United States ——— dollars on account of extra clothing, &c.

He is indebted to ———, laundress at ———, ——— dollars.

The contract price of the ration at ——— is ——— cents.

Given in duplicate at ———, this ——— day ———, 18—.

—————,
Commanding Company.

NOTE.—When a soldier transfers his certificate, the transfer must be made on them, witnessed by a commissioned officer, when practicable, or by some other reputable person known to the Paymaster.

PAY DEPARTMENT.

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FORM 5.

The United States,

To _____, discharged from _____ Company,
 _____ Regiment of _____, DR.

	Dolls.	Cents.
For pay from _____ of _____, 18—, to _____ of _____, 18—, being _____ months, _____ days, at _____ dollars per month.....		
For retained pay due.....		
For pay for travelling from _____, the place of my discharge, to _____, the place of my residence, _____ miles, at twenty miles per day, equal to _____ days, at _____ dollars per month.....		
For subsistence for travelling as above, _____ days, at _____ cents per ration or day.....		
For clothing not drawn.....		
Amount.....		
Deduct for Army Asylum.....\$		
Deduct for clothing overdrawn.....		
Balance due.....		

Received of _____, Paymaster United States Army, this _____ day of _____, 18—, _____ dollars and _____ cents, in full of the above account.

Pay		
Subsistence.....		
Clothing.....		
Dollars		

(Signed in duplicate.)

FORM 7.—(ACCOUNT CURRENT.)

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REGULATIONS FOR THE

Dr. *The United States, in account current with ———, Paymaster United States Army.* Cr.

Date.	Pay.		Subsistence.		Forage.		Clothing.		Amount.	
	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.
186	For amount expended, as per abstract and vouchers herewith, in paying the troops since the — of —, 186—, the date of the last account rendered.....									
	For amount turned over to —.....									
	Due the U. States, to be accounted for in next account.....									
	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.
	By balance to be accounted for, as stated in last account.....									
	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.
	By cash received of —, as per my receipt dated the — of —, 186—.....									
	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.
	By amount received of —, for —.....									
	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.
	Amount.									

PAY DEPARTMENT.

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Amount.....\$		Amount.....\$	
Amount.....\$		By balance brought down	

5 P

I certify that the above is a true account of all public money received by me, not heretofore accounted for, and that the disbursements have been faithfully made.

Stated at —, this — of —, 186—.

(Duplicate.)

— — —, Paymaster.

PAY DEPARTMENT.

35

(PAY ROLL OF MILITIA.)

Paymaster, the sums annexed to our names respectively, being the full of our expressed, having signed duplicates thereof.

[illegible]

the horses, for which we have received payment, for the whole of the time charged, and description of our servants are below. We also certify that the non-commissioned &c., as having horses and arms, actually owned and had them in service for the time that we witnessed the payment of the whole company.

_____	, Captain,	servant named _____	_____
_____	, 1st Lieut.,	do.	_____
_____	, 2d Lieut.,	do.	_____
_____	, Ensign,	do.	_____

REGULATIONS FOR THE

FORM 9.

Statement of moneys received and expended, and on hand, for the month ending _____.

Date.	Pay.	Subsistence.	Forage.	Servants' clothing.	Soldiers' clothing.	Effects of deceased soldiers.	Overdrawn clothing.	Ordnance.	Equipments.	Quartermaster's stores.	Militia.	Amount.	Remarks.
	Amount on hand from last month.												
	Received from the Treasurer.....												
	Received from Paymaster.....												
	Received from _____												
	Total received.....\$												
	Expended in paying the troops....												
	Turned over to Paymaster.....												
	Total expended.....\$												
	Balance to be accounted for.....\$												

Accountable for _____ iron safe.

_____, Paymaster.

APPENDIX.

APPENDIX.

PUBLIC PROPERTY, MONEY, AND ACCOUNTS.

1. All officers of the Pay, Commissary, and Quartermaster's Departments, and military storekeepers, shall, previous to their entering on the duties of their respective offices, give good and sufficient bonds to the United States fully to account for all moneys and public property which they may receive, in such sums as the Secretary of War shall direct; and the officers aforesaid shall renew their bonds every four years, and oftener if the Secretary of War shall so require, and whenever they receive a new commission or appointment.

2. The sureties to the bond shall be bound jointly and severally for the whole amount of the bond, and shall satisfy the Secretary of War that they are worth jointly double the amount of the bond, by the affidavit of each surety, stating that he is worth, over and above his debts and liabilities, the amount of the bond or such other sum as he may specify; and each surety shall state his place of residence.

3. The chiefs of disbursing departments who submit requisitions for money to be remitted to disbursing officers, shall take care that no more money than actually needed is in the hands of any officer.

4. The Treasury Department having provided, by arrangement with the assistant treasurers at various points, secure depositories for funds in the hands of disbursing officers, all disbursing officers are required to avail themselves, as far as possible, of this arrangement, by depositing with the assistant treasurers such funds as are not wanted for immediate use, and drawing the same in convenient sums as wanted.

5. No public funds shall be exchanged except for gold and silver. When the funds furnished are gold and silver, all payments shall be in gold and silver. When the funds furnished are drafts, they shall be presented at the place of payment, and paid according to law; and payments shall be made in the funds so received for the drafts, unless said funds or said drafts can be exchanged for gold and silver at par. If any disbursing officer shall violate any of these provisions, he shall be suspended by the Secretary of War, and reported to the President, and

promptly removed from office or restored to his trust and duties as to the President may seem just and proper. (Act August 6, 1846.)

6. No disbursing officer shall accept, or receive, or transmit to the Treasury to be allowed in his favor, any receipt or voucher from a creditor of the United States without having paid to such creditor, in such funds as he received for disbursement, or such other funds as he is authorized by the preceding article to take in exchange, the full amount specified in such receipt or voucher; and every such act shall be deemed to be a conversion to his own use of the amount specified in such receipt or voucher. And no officer in the military service charged with the safe-keeping, transfer, or disbursement of public money, shall convert to his own use, or invest in any kind of merchandise or property, or loan with or without interest, or deposit in any bank, or exchange for other funds, except as allowed in the preceding article, any public money intrusted to him; and every such act shall be deemed to be a felony and an embezzlement of so much money as may be so taken, converted, invested, used, loaned, deposited, or exchanged. (Act August 6, 1846.)

7. Any officer who shall directly or indirectly sell or dispose of, for a premium, any Treasury note, draft, warrant, or other public security in his hands for disbursement, or sell or dispose of the proceeds or avails thereof without making returns of such premium and accounting therefor by charging it in his accounts to the credit of the United States, will forthwith be dismissed by the President. (Act August 6, 1846.)

8. If any disbursing officer shall bet at cards or any game of hazard, his commanding officer shall suspend his functions, and require him to turn over all the public funds in his keeping, and shall immediately report the case to the proper bureau of the War Department.

9. All officers are forbid to give or take any receipt in blank for public money or property; but in all cases the voucher shall be made out in full, and the true date, place, and exact amount of money, in words, shall be written out in the receipt before it is signed.

10. When a signature is not written by the hand of the party, it must be witnessed.

11. No advance of public money shall be made, except advances to disbursing officers, and advances by order of the War Department to officers on distant stations, where they cannot receive their pay and

emoluments regularly; but in all cases of contracts for the performance of any service, or the delivery of articles of any description, payment shall not exceed the value of the service rendered, or of the articles delivered, previously to such payment.

12. No officer disbursing or directing the disbursement of money for the military service shall be concerned, directly or indirectly, in the purchase or sale, for commercial purposes, of any article intended for, making a part of, or appertaining to the department of the public service in which he is engaged, nor shall take, receive, or apply to his own use any gain or emolument, under the guise of presents or otherwise, for negotiating or transacting any public business, other than what is or may be allowed by law.

13. No wagon-master or forage-master shall be interested or concerned, directly or indirectly, in any wagon or other means of transport employed by the United States, nor in the purchase or sale of any property procured for or belonging to the United States, except as the agent of the United States.

14. No officer or agent in the military service shall purchase from any other person in the military service, or make any contract with any such person to furnish supplies or services, or make any purchase or contract in which such person shall be admitted to any share or part, or to any benefit to arise therefrom.

15. No person in the military service whose salary, pay, or emoluments is or are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation in any form whatever, for the disbursement of public money, or any other service or duty whatsoever, unless the same shall be authorized by law, and explicitly set out in the appropriation.

16. All accounts of expenditures shall set out a sufficient explanation of the object, necessity, and propriety of the expenditure.

17. The facts on which an account depends must be stated and vouched by the certificate of an officer, or other sufficient evidence.

18. If any account paid on the certificate of an officer to the facts is afterwards disallowed for error of fact in the certificate, it shall pass to the credit of the disbursing officer, and be charged to the officer who gave the certificate.

19. An officer shall have credit for an expenditure of money or property made in obedience to the order of his commanding officer. If the expenditure is disallowed, it shall be charged to the officer who ordered it.

20. Disbursing officers, when they have the money, shall pay cash, and not open an account. Heads of bureaus shall take care, by timely remittances, to obviate the necessity of any purchases on credit.

21. When a disbursing officer is relieved, he shall certify the outstanding debts to his successor, and transmit an account of the same to the head of the bureau, and turn over his public money and property appertaining to the service from which he is relieved to his successor, unless otherwise ordered.

22. The chief of each military bureau of the War Department shall, under the direction of the Secretary of War, regulate, as far as practicable, the employment of hired persons required for the administrative service of his department.

23. When practicable, persons hired in the military service shall be paid at the end of the calendar month, and when discharged. Separate pay-rolls shall be made for each month.

24. When a hired person is discharged and not paid, a certified statement of his account shall be given him.

25. Property, paid for or not, must be taken up on the return, and accounted for when received.

26. No officer has authority to insure public property or money.

27. Disbursing officers are not authorized to settle with heirs, executors, or administrators, except by instructions from the proper bureau of the War Department upon accounts duly audited and certified by the proper accounting officers of the Treasury.

28. Public horses, mules, oxen, tools, and implements shall be branded conspicuously U. S. before being used in service, and all other public property that it may be useful to mark; and all public property having the brand of the U. S. when sold or condemned, shall be branded with the letter C.

29. No public property shall be used, nor labor hired for the public be employed, for any private use whatsoever not authorized by the regulations of the service.

30. When public property becomes damaged, except by fair wear and tear, or otherwise unsuitable for use, or a deficiency is found in it, the officer accountable for the same shall report the case to the commanding officer, who shall, if necessary, appoint a Board of Survey.

31. Boards of Survey shall have no power to *condemn* public property. They are called only for the purpose of establishing data by which questions of administrative responsibility may be determined, and the adjustment of accounts facilitated; as, for example, to assess the amount and kind of damage or deficiency which public property may have sustained from any extraordinary cause, not ordinary wear, either in transit or in store, or in actual use, whether from accident, unusual wastage, or otherwise, and to set forth the circumstances and fix the responsibility of such damage, whether on the carrier, or the person accountable for the property or having it immediately in charge; to make inventories of property ordered to be abandoned, when the articles have not been enumerated in the orders; to assess the prices at which damaged clothing may be issued to troops, and the proportion in which supplies shall be issued in consequence of damage that renders them at the usual rate unequal to the allowance which the Regulations contemplate; to verify the discrepancy between the invoices and the actual quantity or description of property transferred from one officer to another, and ascertain, as far as possible, where and how the discrepancy has occurred, whether in the hands of the carrier or the officer making the transfer; and to make inventories and report on the condition of public property in the possession of officers at the time of their death. The action of the board for these authorized objects will be complete with the approval of the commanding officer, provided that neither he nor any of the board are interested parties; but will be subject to revision by higher authority. In no case, however, will the report of the board supersede the depositions which the law requires with reference to deficiencies and damage.

32. Boards of Survey will not be convened by any other than the commanding officer present, and will be composed of as many officers, not exceeding three, as may be present for duty, exclusive always of the commanding officer and the officer responsible in the matter to be reported on; but in case the two latter only are present, then the one not

responsible will perform the duties, and the responsible officer will perform them only if there be no other recourse. The proceedings of the board will be signed by each member, and a copy forwarded by the approving officer to the headquarters of the department or army in the field, as the case may be, duplicates being furnished to the officer accountable for the property.

33. All surveys and reports having in view the *condemnation* of public property, for whatever cause, will be made by the commanding officers of posts or other separate commands, or by Inspectors General, or inspectors specially designated by the commander of a department or an army in the field, or by higher authority. Such surveys and reports having a different object from those of Boards of Survey, will be required independently of any preliminary action of a board on the same matter.

34. When public property is received by any officer, he will make a careful examination to ascertain its quality and condition, but without breaking packages until issues are to be made, unless there should be cause to suppose the contents defective; and in any of the cases supposed in the preceding paragraph, he will apply for a Board of Survey for the purposes therein set forth. If he deem the property unfit for use and that the public interest requires it to be *condemned*, he will, in addition, report that fact to the commanding officer, who will make, or cause to be made, a critical inspection of it—according as he may be commander of a post only, or have a higher command. If the inspector deem the property fit, it shall be received and used. If not, he will forward a formal inspection report to the commander empowered to give orders in the case. The same rule will be observed, according to the nature of the case, with reference to property already on hand. The person accountable for the property, or having it in charge, will submit an inventory, which will accompany or be embodied in the inspection report, stating how long the property has been in his possession, how long in use, and from whom it was received. The inspector's report will state the exact condition of each article, and what disposition it is expedient to make of it: as, to be destroyed, to be dropped as being of no value, to be broken up, to be repacked or repaired, or to be sold. The inspector will certify on his report that he has examined each article, and that its condition is as stated. If the commanding officer, who ordinarily would be the in-

spector, is himself accountable for the property, the next officer in rank present for duty will act as the inspector. The authority to inspect and condemn will not, without special instructions, be exercised by commanding officers of arsenals with reference to ordnance and ordnance stores, but only in regard to other unserviceable supplies.

35. An officer commanding a department, or an army in the field, may give orders, on the report of the authorized inspectors, to sell, destroy, or make such other disposition of any condemned property as the case may require—ordnance and ordnance stores alone excepted, for which the orders of the War Department must always be taken. But if the property be of very considerable value, and there should be reason to suppose that it could be advantageously applied or disposed of elsewhere than within his command, he will refer the matter to the Chief of the Staff Department to which it belongs, for the orders of the War Department. No other persons than those above designated, or the General-in-chief, will order the final disposition of condemned property; saving only in the case of horses which should be killed at once to prevent contagion, and of provisions or other stores which are rapidly deteriorating, when the immediate commander may have to act perforce. Inventories of condemned property will be made in triplicate, one to be retained by the person accountable, one to accompany his accounts, and one to be forwarded through the department or other superior headquarters to the Chief of the Staff Department to which the property belongs. Separate inventories must be made of the articles to be repaired, of those to be broken up, those to be sold, to be dropped, &c.

36. Every inspector, member of a Board of Survey, and commander acting on their proceedings, shall be answerable that his action has been proper and judicious, according to the Regulations and the circumstances of the case.

37. As far as practicable, every officer in charge of public property, whether it be in use or in store, will endeavor by timely repairs to keep it in serviceable condition, for which purpose the necessary means will be allowed on satisfactory requisitions; and property in store so repaired will be issued for further use. Unserviceable arms will be sent to an arsenal for repair. Provisions and other perishable stores will be repacked whenever it may be necessary for their preservation and their value will

justify the expense, which will be a legitimate charge against the department to which they belong. Public animals will not be condemned for temporary disease or want of condition, but may, by order of the commanding officer, after inspection, be turned in for rest or treatment, if unfit for the service for which they are immediately required.

38. Public property shall not be transferred gratuitously from one staff department to another; nor shall the funds of one be used to liquidate the debts of another.

39. If any article of public property be lost or damaged by neglect or fault of any officer or soldier, he shall pay the value of such article, or amount of damage, or cost of repairs, at such rates as a Board of Survey, with the approval of the commanding officer, may assess, according to the place and circumstances of the loss or damage. And he shall, moreover, be proceeded against as the Articles of War provide, if he demand a trial by court-martial, or the circumstances should require it.

40. Charges against a soldier shall be set against his pay on the muster-roll—but only on clear proof, and never without an inquiry, if he demand it. Charges against an officer to be set against his pay shall be promptly reported to the Secretary of War.*

41. If any article of public property be embezzled, or by neglect lost or damaged, by any person hired in the public service, the value or damage, as ascertained, if necessary, by a Board of Survey, shall be charged to him, and set against any pay or money due him.

42. Public property lost or destroyed in the military service must be accounted for by affidavit, or the certificate of a commissioned officer, or other satisfactory evidence.

43. Affidavits or depositions may be taken before any officer in the list, as follows, when recourse cannot be had to any before named on said list, which fact shall be certified by the officer offering the evidence: 1st, a civil magistrate competent to administer oaths; 2d, a judge advocate; 3d, the recorder of a garrison or regimental court-martial; 4th, the adjutant of a regiment; 5th, a commissioned officer.

44. Military stores and other army supplies regularly condemned,

* If the pay of any officer or soldier is wrongfully withheld for arrears or liabilities to the United States, a civil remedy is provided by the act of January 25, 1828.

and ordered for sale, shall be sold for cash at auction, on due public notice, and in such market as the public interest may require. The officer making the sale will bid in and suspend the sale when, in his opinion, better prices may be got. Expenses of the sale will be paid from its proceeds. The auctioneer's certified account of the sales in detail, and the vouchers for the expenses of the sale, will be reported to the chief of the department to which the property belonged. The net proceeds will be applied as the Secretary of War may direct.

45. No officer making returns of property shall drop from his return any public property as worn out or unserviceable until it has been condemned, after proper inspection, and ordered to be so dropped.

46. An officer issuing stores shall deliver or transmit to the receiving officer an exact list of them in duplicate invoices, and the receiving officer shall return him duplicate receipts.

47. When an officer to whom stores are forwarded has reason to suppose them miscarried, he shall promptly inform the issuing and forwarding officer, and the bureau of the department to which the property appertains.

48. When stores received do not correspond in amount or quality with the invoice, they will be examined by a Board of Survey, and a copy of the report of the board be communicated to the proper bureau, to the issuing and forwarding officer, and to the officer authorized to pay the transportation account. Damages recovered from the carrier or other party liable will be refunded to the proper department.

49. On the death of any officer in charge of public property or money, the commanding officer shall appoint a Board of Survey to take an inventory of the same, which he shall forward to the proper bureau of the War Department, and he shall designate an officer to take charge of the said property or money till orders in the case are received from the proper authority.

50. When an officer in charge of public property is removed from the care of it, the commanding officer shall designate an officer to receive it, or take charge of it himself, till a successor be regularly appointed. Where no officer can remain to receive it, the commanding officer will take suitable means to secure it, and report the facts to the proper authority.

51. Every officer having public money to account for, and failing to render his account thereof quarter-yearly, with the vouchers necessary to its correct and prompt settlement, within three months after the expiration of the quarter if resident in the United States, and within six months if resident in a foreign country, will be promptly dismissed by the President, unless he shall explain the default to the satisfaction of the President. (Act January 31, 1823.)

52. Every officer intrusted with public money or property shall render all prescribed returns and accounts to the bureau of the department in which he is serving, where all such returns and accounts shall pass through a rigid administrative scrutiny before the money accounts are transmitted to the proper offices of the Treasury Department for settlement.

53. The head of the bureau shall cause his decision on each account to be indorsed on it. He shall bring to the notice of the Secretary of War all accounts and matters of account that require or merit it. When an account is suspended or disallowed, the bureau shall notify it to the officer, that he may have early opportunity to submit explanations or take an appeal to the Secretary of War.

54. When an account is suspended or disallowed in the proper office of the Treasury Department, or explanation or evidence required from the officer, it shall be promptly notified to him by the head of the military bureau. And all vouchers, evidence, or explanation returned by him to the Treasury Department shall pass through the bureau.

55. Chiefs of the disbursing departments shall, under the direction of the Secretary of War, designate, as far as practicable, the places where the principal contracts and purchases shall be made and supplies procured for distribution.

56. All purchases and contracts for supplies or services for the army, except personal services, when the public exigencies do not require the immediate delivery of the article or performance of the service, shall be made by advertising a sufficient time previously for proposals respecting the same.

57. The officer advertising for proposals shall, when the intended contract or purchase is considerable, transmit forthwith a copy of the advertisement and report of the case to the proper bureau of the War Department.

58. Contracts will be made with the lowest responsible bidder, and purchases from the lowest bidder who produces the proper article. But when such lowest bids are unreasonable they will be rejected, and bids again invited by public notice; and all bids and advertisements shall be sent to the bureau.

59. When sealed bids are required, the time of opening them shall be specified, and bidders have privilege to be present at the opening.

60. When immediate delivery or performance is required by the public exigency, the article or service required may be procured by open purchase or contract at the places and in the mode in which such articles are usually bought and sold, or such services engaged, between individuals.

61. Contracts shall be made in quadruplicate; one to be kept by the officer, one by the contractor, and two to be sent to the military bureau, one of which for the office of the Second Comptroller of the Treasury.

62. The contractor shall give bond, with good and sufficient security, for the true and faithful performance of his contract; and each surety shall state his place of residence.

63. An express condition shall be inserted in contracts that no member of Congress shall be admitted to any share or part therein, or any benefit to arise therefrom.

64. No contract shall be made except under a law authorizing it, or an appropriation adequate to its fulfilment, except contracts by the Secretary of War for the subsistence or clothing of the army, or the Quartermaster's Department, which shall not exceed the necessities of the current year.

65. It is the duty of every commanding officer to enforce a rigid economy in the public expenses.

66. The commander of a geographical district or department shall require abstracts to be rendered to him, at least once in each quarter, by every officer under his orders who is charged with the care of public property or the disbursement of public money, showing all property received, issued, and expended by the officer rendering the account, and the property remaining on hand, and all moneys received, paid, or contracted to be paid by him, and the balances remaining in his hands;

and where such officer is serving under any intermediate commander, as of the post, regiment, &c., the abstracts shall be revised by such commander; and both the accounting officer and the commanding officer shall accompany the abstracts with full explanations of every circumstance that may be necessary to a complete understanding, by the commander of the department, of all the items on the abstracts. These abstracts, where the accounting officer is serving in more than one staff department, will be made separately for each.

67. The commander of the department shall promptly correct all irregularities and extravagances which he may discover. He shall also forward, as soon as practicable, the money abstracts to the bureau of the War Department to which the accounts appertain, with such remarks as may be necessary to explain his opinions and action thereon.

68. All estimates for supplies of property or money for the public service within a department shall be forwarded through the commander of the department, and carefully revised by him. And all such estimates shall go through the immediate commander, if such there be, of the officer rendering the estimate, as of the post or regiment, who shall be required by the department commander to revise the estimates for the service of his own command.

69. The administrative control exercised by department commanders shall, when troops are in the field, devolve on the commanders of divisions; or, when the command is less than a division, on the commander of the whole.

70. No land shall be purchased for the United States except under a law authorizing such purchase.

71. No public money shall be expended for the purchase of any land, nor for erecting armories, arsenals, forts, fortifications or other permanent public buildings, until the written opinion of the Attorney General shall be had in favor of the validity of the title to the land or site, nor, if the land be within any State of the United States, until a cession of the jurisdiction by the Legislature of the State.

72. No permanent buildings for the army, as barracks, quarters, hospitals, storehouses, offices, or stables, or piers, or wharves, shall be erected but by order of the Secretary of War, and according to the plan directed by him, and in consequence of appropriations made by law.

And no alteration shall be made in any such public building without authority from the War Department.

73. Complete title papers, with full and exact maps, plans, and drawings of the public lands purchased, appropriated, or designed for permanent military fortifications, will be collected, recorded, and filed in the Bureau of the Corps of Engineers; of the public lands appropriated or designated for armories, arsenals, and ordnance depots, will be collected, recorded, and filed in the Ordnance Bureau; of all other land belonging to the United States, and under the charge of the War Department for barracks, posts, cantonments, or other military uses, will be collected, recorded, and filed in the office of the Quartermaster General of the army.

74. A copy of the survey of the land at each post, fort, arsenal, and depot, furnished from the proper bureau, will be carefully preserved in the office of the commanding officer.

